

RECEIVED  
JAN 20 2026

Clear Form

Tax year 2025 BOR no. 26-022  
County Carroll Date received 01/20/2026

DTE 1  
Rev. 12/22

AUDITOR'S OFFICE  
CARROLL COUNTY, OH

### Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint  Counter complaint

Notices will be sent only to those named below.

1. Owner of property		Joseph & Kimberly Shipbaugh		10253 Ardora Rd, E Rochester OH 44625	
2. Complainant if not owner					
3. Complainant's agent					
4. Telephone number and email address of contact person		330-205-3039		shipbaugh@frontier.com	
5. Complainant's relationship to property, if not owner					
If more than one parcel is included, see "Multiple Parcels" instruction.					
6. Parcel numbers from tax bill			Address of property		
08-000084.000			802 S. Grant Blvd, Minerva, OH 44657		
7. Principal use of property <u>Rental</u>					
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have					
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value		
08-000084.000	\$63,000.00	82,060.00	19,060.00		
9. The requested change in value is justified for the following reasons:					



10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale 10/6/22  
and sale price \$ 46,000 ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three years, show date 2023 and total cost \$ 17,104.00

13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 1/20/26 Complainant or agent (printed) Kimberly S. Shipbaugh Title (if agent) \_\_\_\_\_

Complainant or agent (signature) Kimberly S. Shipbaugh

Sworn to and signed in my presence, this 20<sup>th</sup> day of January 2026

Notary Melissa N. Schaar

 **Melissa N. Schaar**  
 • Notary Public, State of Ohio  
 My Commission Expires 11-24-2030

## Instructions for Completing DTE 1

DTE 1  
Rev. 12/22

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR OR THE LAST DAY TO PAY FIRST-HALF TAXES WITHOUT A PENALTY, WHICHEVER DATE IS LATER. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**Who May File:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a complaint, or a tenant of the property owner, if the property is classified as to use for tax purposes as commercial or industrial, the lease requires the tenant to pay the entire amount of taxes charged against the property, and the lease allows, or the property owner otherwise authorizes, the tenant to file such a complaint with respect to the property. See R.C. 5715.19 for additional information.

**Tender Pay:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claim for such property in the complaint. **Note:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**Multiple Parcels:** Only parcels that (1) are in the same taxing district and (2) have identical ownership may be included in one complaint. Otherwise, separate complaints must be used. However, for ease of administration, parcels that (1) are in the same taxing district, (2) have identical ownership and (3) form a **single economic unit should be included in one complaint.** The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**Notice:** If the county auditor is in possession of an email address for you the auditor may choose to send any notices the auditor is required to send regarding this complaint by email and regular mail instead of by certified mail.

**General Instructions:** Valuation complaints must relate to the total value of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The board will notify all parties not less than 10 days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the board prior to the hearing. The board may also require the complainant and/or owner to provide the board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls and detailed income and expense statements for the property.

Ohio Revised Code section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within the complainant's knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the board.

**Instructions for Line 8.** In Column A enter the complainant's opinion of the full market value of the parcel before the application of the 35% percent listing percentage. In Column B enter the current full market value of the parcel. This will be equal to the total taxable value as it appears on the tax bill divided by 0.35. Enter the difference between Column B and Column A in Column C.

**Instructions for Line 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement or other evidence available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items were included in the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

## Parcel

**Parcel Number**

31-0000241.000 (website)

**Legal**

7 16 27 PT NW 1.450A

**Owner**

SEWARD SR DONALD E &amp; MARY K SEWARD

**Location** 📖

10190 BRASS RD

**Acres**

1.4500

**Programs**

OOC



Date ▲	Public	Style	Attached To	Notes
11/03/2025	N	General	Transfer on 11/03/2025	Transfer from SEWARD DONALD E SR & MARY K J/S to SEWARD SR DONALD E & MARY K SEWARD New Ownership: No
11/03/2025	N	General	Conveyance on 11/03/2025	BENEFICIARY- STEVEN H.L WISE 1/2 INT DONALD E. SEWARD JR. 1/2 INT-SBT
04/12/2023	N	Auditor	Parcel	23-018 BOARD DECIDED NO CHANGE -SB
05/25/2022	N	General	Parcel	REMOVED BOR 20-64 ADJUSTMENT \$52490 FOR TY22 TRI- VM
10/05/2021	N	General	Parcel	PER 2021 PHOTOS - ADDED 18X12 SHED - SENT VALUE CHANGE LETTER TY21 - VM

Date ▲	Public	Style	Attached To	Notes
04/21/2020	N	General	Adjustment on 04/21/2020	BOR# 20-064 WATER TREATMENT DUE TO POOR QUALITY OF WATER - VM 04/27/2020 BOR - REQUESTING VALUE CHANGE FROM \$99,120 TO \$83,480, AND \$30,870 TO \$27,230. APPRAISAL COMPANY REVIEWED PROPERTY AND ADJUSTED THE IMPROVEMENTS TO \$72,400 FOR A TOTAL VALUE OF \$92,560. THE BOARD AGREED TO CHANGE THE VALUE ON PARCEL 31-0000241.000 TO \$92,560, AND NO VALUE CHANGE TO PARCEL 31-0000243.000.
05/02/2008	N	General	Parcel	EQ04AGRES: 8% LAND 8% IMP 870 LAND 3050 IMP 5/2/08 24X32 DPG 75% TY08 10% PHYS FOR MATERIALS 100% '09 JD-CJH 2/12/09 DPG 100% FOR TY09 TK 08/03/10 OFP TK LF 8/29/11 ADDED 1SFB,OFP& WDDK TY11 GR-LF 7/18/18 REAPP 19 RF-VM **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 9600 38310 47910 3360 13410 16770 2001 ANN. EQUAL 10900 38080 48980 3820 13330 17150 2004 ANN EQUAL 11770 41130 52900 4120 14400 18520 2007 ANN. EQUAL 13080 43480 56560 4580 15220 19800

# Parcel



**Parcel Number**

08-0000084.000 (website)

**Legal**

6 16 1 PT SW 0.924A

**Owner**

SHIPBAUGH JOSEPH G IV & KIMBERLY S

**Location** 📍

802 S GRANT BLVD

**Acres**

0.9240

Date ▲	Public	Style	Attached To	Notes
11/09/2022	N	General	Adjustment on 11/09/2022	PER PHOTOS - DWLG HAS A FIREPLACE STACK -VM
10/06/2022	N	General	Transfer on 10/06/2022	Transfer from BOBEY YVONNE G to SHIPBAUGH JOSEPH G IV & KIMBERLY S New Ownership: Yes
10/06/2022	N	General	Resurvey on 10/06/2022	N/S 08-0000084.000 FR 1.101A TO 0.924A -SB
11/29/2018	N	General	Parcel	EQ04AGRES: 8% LAND 8% IMP 940 LAND 1600 IMP 11/29/18 REAPP 19 DL-SF **** TRUE CASH VALUE **** ** ASSESSED VALUE **** YEAR REASON CODE LAND BUILDING TOTAL LAND BUILDING TOTAL 2000 REAL VAL 11370 16400 27770 3980 5740 9720 2001 ANN. EQUAL 11760 19960 31720 4120 6990 11110 2004 ANN EQUAL 12700 21560 34260 4450 7550 12000 2007 ANN. EQUAL 14110 23720 37830 4940 8300 13240
09/10/2014	N	General	Parcel	OWNER: BOBEY YVONNE G, 802 SOUTH GRANT BLVD, MINERVA OHIO 44657

Land Data									
Type	Dims	Unit Rate	FCTR	Base Value	Adjust	BOR	ADJ FCTR	Trend	Final Value
HS-HOME SITE	0.9240	25,000.00	106.0	24,486					24,490
10/06/22 CHANGED FROM FRONT LOT - FRT/ACRES = '0', EF-FRT = '134.00', DPTH = '322', FCTR									
<b>Total</b>	<b>0.9240</b>								<b>24,490</b>

Parcel 08-000084.000  
 Property 802 S GRANT BLVD  
 Address  
 District 08-MINERVA CORP-MINERVA LSD  
 Map Number 0802A-26.000  
 Routing 2A  
 Land Use 511-SINGLE FAMILY DWELLING - UNPLATTED 0 - 9.99  
 Class Residential  
 Neighborhood 00008G-SE TRACK-AV  
 Living Area 680

Site Characteristics			
Topography	Public Utilities	Street / Road	Neighborhood
ABOVE	ELECTRIC	ALLEY	BLIGHTED
BELOW	GAS	PAVED	DECLINING
FLAT	SEPTIC	PROPOSED	IMPROVING
LOW & ROLLING	SEWER	SIDEWALK	STATIC
STEEP	WATER	UNPAVED	
	WELL		

Dwelling									
Type	1-SINGLE FAMILY	Area	Height	Brick	Finish	Heat	Cool	Value	
		680	First Floor		100.00	100.00	100.00	94,480	
Units Designed	1								
Units Converted									
Total Rooms	4								
Bed Rooms	2								
Family Rooms									
Dining Rooms									
Plumbing	NORMAL	Total Floor Value						94,480	
Full Baths	1	Living Units Value							
Half Baths		Plumbing						6,440	
Extra Fixtures		RecRoom							
		Fireplace	Openings			Stacks	1	3,800	
		Linear Brick	Height			Length			
		Exterior Features	CAN=12, OFP=25					3,290	
		Garage / Carport							
		Base Value						108,010	
		Grade	Code	80% Factor		80.00		-21,602	
		Well / Septic							
		Adjustment	Code	Factor					
		RCN Value	86,408 total value x 1.0 multiplier					86,408	
		Year	Built 1950 Rem 1993 Eff 1980						
		Depreciation %	AV-40.00					-34,563	
		Observed %							
		Depreciation Value						-34,563	
		RCNLD Value						51,845	
		BOR							
		Trend							
		Final Value						51,850	

Valuations			
Assessment		2025	2026
Appraised	Land	24,490	24,490
	Improvement	57,570	57,570
	<b>Total</b>	<b>82,060</b>	<b>82,060</b>
Assessed	Land	8,570	8,570
	Improvement	20,150	20,150
	<b>Total</b>	<b>28,720</b>	<b>28,720</b>
Land	Improvement	Total	

Owner SHIPBAUGH JOSEPH G IV & KIMBERLY S  
 Legal 6 16 1 PT SW 0.924A

Permits					
Permit	Date	CD	Description	%	Amount

Notes  
 OC=1, EXLVUN=0000000, PLUMB= 1, PLUMBI=0000000

Improvements																
ID	Type	Dims	Size	Features	Rate	Base Value	Unit Count	Grade	Adjust Reason	ADJST FACTR	Year BLT/REM/EFF	DEPR NML	DEPR OBS	BOR	Trend	Final Value
2	02F-DET FRAME GA*	24 X 16	384	36,05	34.63	13,298	1	100%			1954/ /1954	FR-85.00				2,000
4	2 BUILDING TYPE = '02.3605', SHB+CONSFTXFT = ' F 16X24', SIZE = '384', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '1954FR', REPLA VALUE = '10170', PHY DPR = '80', FNC DPR = ''	16 X 10	160		17.77	2,843	1	100%			2008/ /2008	AV-35.00				1,850
5	04-SHED	12 X 8	96		0.00	0	1	100%			1990/ /1990	AV-0.00				0
6	04PP-SHED=PP	20 X 18	360		8.00	2,880	1	100%			2008/ /2008	AV-35.00				1,870
6	01M-CARPORT META*	18 X 20	360													
6	6 BUILDING TYPE = '47', SHB+CONSFTXFT = ' 18X20', SIZE = '360', UNIT RATE = '', GRADE = '100%', YRYY OR YEARCOND = '2008AV', REPLA VALUE = '1050', PHY DPR = '20', FNC DPR = ''															
<b>Total</b>																<b>5,720</b>

Sales							
Date	Name of Previous Owner	Sales Amount	Deed Type	Valid	Parcels	LO	Conveyance
10/06/2022	BOBEY YVONNE G	46,000.00	JOINT	Y	1	N	778
09/10/2014	BOBEY ERNEST CARL & YVONNE GAYL	0.00	CERTIFICATE OF	N	1	N	469

ID	Description	Size
A	1SFR	680
B	OFF	25
C	CAN	12
2	02F	384
4	04	160
5	04PP	96
6	01M	360

Notes

REVAL 2025 FIELD REVIEW DONE BY SBT-KK  
 CALL BACK - R : : : 071511 : GR  
 EQ04AGRES: 8% LAND 8% IMP 940 LAND 1600  
 IMP  
 11/29/18 REAPP 19 DL-SF  
 \*\*\*\* TRUE CASH VALUE \*\*\*\* \*\* ASSESSED  
 VALUE \*\*\*\*  
 YEAR REASON CODE LAND BUILDING TOTAL LAND  
 BUILDING TOTAL  
 2000 REAL VAL 11370 16400 27770 3980 5740  
 9720  
 2001 ANN. EQUAL 11760 19960 31720 4120  
 6990 11110  
 2004 ANN EQUAL 12700 21560 34260 4450  
 7550 12000  
 2007 ANN. EQUAL 14110 23720 37830 4940  
 8300 13240

11/9/22 PER 2021 PHOTOS - DWLG HAS A  
 FIREPLACE STACK -SENT VALUE CHANGE NOTICE  
 TY22 - VM

